



IRA A. JACKSON  
COMMISSIONER

*The Commonwealth of Massachusetts*  
*Department of Revenue*  
*Leverett Saltonstall Building*  
*100 Cambridge Street, Boston 02201*

February 21, 1984

You inquire whether the sales tax applies to sales of audio cassettes on which church service messages and Bible education courses are recorded. The cassettes are sold by an organization that is exempt from federal income taxation under Section 501(c) (3) of the Internal Revenue Code("Code").

General Laws Chapter 64H, Section 6(m) provides that the sales tax does not apply to sales of publications of any corporation, foundation, organization or institution described in Chapter 64H, Section 6(e), that is, a corporation, foundation, organization or institution which is exempt from taxation under Section 501(c) (3) of the Code and which has first obtained a Certificate of Exemption from the Commissioner. Section 6(m) also exempts sales of books required for instructional purposes in educational institutions and books used for religious worship. The cassettes on which church service messages and Bible educations are recorded are not included within the exemption for books provided in Section 6(m).

Based on the foregoing, it is ruled that sales of cassettes on which church service messages and Bible education courses are recorded, by an organization exempt from federal income tax under Section 501(c) (3) of the Code, are subject to the sales tax.

Very truly yours,

A handwritten signature in dark ink, appearing to read "Ira A. Jackson".

Ira A. Jackson  
Commissioner of Revenue

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